IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

FRIDAY, THE 8TH DECEMBER 2006 / 17TH AGRAHAYANA 1928

WP(C).No. 32733 of 2006(V)

PETITIONER:

THE SECRETARY,
PRESTIGE EDUCATIONAL TRUST (REGISTERED),
ANJARAKANDY, POST MAMBA, KANNUR-670 611.

BY ADV. SRI.M.K.SUMOD
SRI.KAUSER EDAPPAGATH
SRI.P.K.MOHAMED JAMEEL
SMT.A.LOWSY
SMT.N.SHAMNA

RESPONDENTS:

---

1. THE TAHSILDAR, KANNUR.

2. THE VILLAGE OFFICER,
ANJARAKANDY, KANNUR.

3. STATE OF KERALA,
REP. BY THE CHIEIF SECRETARY, TRIVANDRUM.

BY G.P.SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Thottathil B. Radhakrishnan, J.

==========

W.P.(C)No.32733 of 2006

==========

Dated this the 8th day of December, 2006.

JUDGMENT

In view of Ext.P3 claiming exemption from payment of tax under the Kerala Building Tax Act, 1975 it was the first requisite that the matter was referred to the Government under Section 3(2) of that Act. The assessment made as per Ext.P4 ought not to have been made at this point of time. Under such circumstances, this writ petition is disposed of directing that the competent among the respondents will take up Ext.P3 and forward the same along with necessary reports and files to the Government within a period of three weeks from the date of receipt of a copy of this judgment and the Government shall decide upon the claim of the petitioner for exemption within four months. Until then, Ext.P4 will stand suspended.

Thottathil B.Radhakrishnan,
Judge.

sl.